

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
)	
BED BATH & BEYOND INC., <i>et al.</i> ,)	Case No. 23-13359 (VFP)
)	
Debtors. ¹)	(Jointly Administered)

**SUPPLEMENTAL DECLARATION OF ARTHUR S. GREENSPAN
ON BEHALF OF ORDINARY COURSE PROFESSIONAL PERKINS COIE LLP**

I, Arthur S. Greenspan, pursuant to Section 1746 of title 28 of the United States Code, hereby declare that the following is true to the best of my information, knowledge, and belief:

1. I am a partner of Perkins Coie LLP, located at 1155 Avenue of the Americas, 22nd Floor, New York, New York 10036-2711 (the “Firm”). Pursuant to and in accordance with the *Order Granting Debtors’ Motion for Entry of an Order Authorizing Employment and Payment of Professionals Utilized in the Ordinary Course of Business*, entered May 17, 2023 [Docket No. 380] (the “Order”), I previously executed (a) the Declaration of Arthur S. Greenspan on Behalf of Proposed Ordinary Course Professional Perkins Coie LLP, executed and entered on May 25, 2023 [Docket No. 454] (the “Original Declaration”), and (b) the completed Retention Questionnaire of Ordinary Course Professional Perkins Coie LLP, executed on May 25, 2023 (the “Retention Questionnaire”).²

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

² Capitalized terms used but not defined herein shall have the defined meanings set forth in the Order or in the Original Declaration.

2. Pursuant to paragraph 8 of the Original Declaration, I make this supplemental declaration (the “Supplemental Declaration”) in order to provide additional pertinent information bearing on the matters described in the Original Declaration and the Retention Questionnaire.

3. Pursuant to and in accordance with the Order, the Original Declaration, and the Retention Questionnaire, the Firm is providing to the Debtors legal services relating to (and limited to) certain confidential matters (the “Debtor Representation”).

4. In addition to the Other Clients referenced in the Original Declaration and the Retention Questionnaire, the Firm is, as of June 13, 2023, representing an additional Other Client—Workday, Inc. (“Workday”)—in connection with Workday’s role as a software and service provider to the Debtors. Although the Firm may represent Workday in connection with these Chapter 11 cases, the Firm’s work for Workday is unrelated to, and thus not materially adverse to the Debtors or their estates with respect to, the Debtor Representation. Nonetheless, out of an abundance of caution, the Firm has implemented an internal screening mechanism that walls off its professionals working on the Debtor Representation from its professionals working on the representation of Workday, and *vice versa*.

5. If the Firm, at any time during its employment by the Debtors as an ordinary course professional, should discover any further facts bearing on the matters described herein, the Firm will supplement the information contained in this Supplemental Declaration.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 3rd day of August, 2023 in New York, New York.


Arthur S. Greenspan